



Guideline

Local Option Taxes by Location

January 2006

LOCAL OPTION TAXES

This guideline contains information on local sales, use and gross receipts taxes, lodging taxes, and lodging and restaurant taxes **imposed by cities and counties** but administered by the North Dakota Office of State Tax Commissioner. Local option sales, use and gross receipts taxes are reported on the same form as the state sales taxes. However, city lodging taxes and city lodging and restaurant taxes are reported to the State Tax Commissioner on a separate form. This guideline summarizes all the North Dakota cities and counties imposing local option taxes.

City Lodging Tax & City Lodging and Restaurant Tax

In addition to city sales, use and gross receipts taxes, many cities impose local taxes on lodging accommodations, restaurant meals and on-sale beverages. Unlike city sales, use and gross receipts taxes, city lodging and city lodging and restaurant taxes do not contain any special exemptions or compensation allowances. Information on these local taxes is provided below.

City Lodging Tax

City	Rate	City	Rate	City	Rate	City	Rate
Ashley	2%	Carrington	2%	Jamestown	2%	Steele	2%
Beach	2%	Devils Lake	2%	Langdon	2%	Tioga	1%
Belfield	2%	Dickinson	2%	Lisbon	2%	Wahpeton	2%
Beulah	2%	Garrison	2%	Mandan	2%	Watford City	2%
Bismarck	2%	Grafton	2%	Medora	2%	West Fargo	2%
Bottineau	2%	Harvey	2%	New Town	1%	Williston	2%
Bowman	2%	Hettinger	2%	Rugby	2%		

Note: Fargo (3%), Grand Forks (3%), Minot (3%) and Valley City (3%) also impose a local lodging tax, however, their taxes are administered locally.

City Lodging and Restaurant Tax

City	Applies to	Rate	City	Applies to	Rate
Bismarck	Lodging, food, liquor	1%	Hazen	Lodging, food, liquor	1%
Bottineau	Lodging, food, liquor	1%	Jamestown	Lodging, food	1%
Bowman	Lodging, food, liquor	1%	Lisbon	Lodging, food, liquor	1%
Devils Lake	Lodging, food	1%	Mandan	Lodging, food, liquor	1%
Dickinson	Lodging, food, liquor	1%	Pick City	Food, liquor	1%
Edgeley	Lodging, food, liquor	1%	Rugby	Lodging, food	1%
Ellendale	Lodging, food, liquor	1%	Valley City	Food, liquor	1%
Grand Forks	Lodging, food, liquor	¼%	West Fargo	Lodging	1%

Collection and Payment of Local Taxes

Local tax is imposed on taxable sales when possession of the goods transfers to the purchaser or the purchaser's agent within a jurisdiction (city or county) imposing a local tax. Leasing or rental companies with property located inside a taxing jurisdiction must collect local sales tax on lease or rental payments, including those contracted prior to the effective date of the local tax.

State and Local Gross Receipts Taxes

Effective October 1, 2005, the state sales tax on new farm machinery and new irrigation equipment used exclusively for agricultural purposes and the state sales tax on retail sales of alcoholic beverages sold for consumption either on or off-the-premises were replaced with gross receipts taxes. In doing so, each local jurisdiction that imposed a sales tax on these items now imposes a gross receipts tax. The rates for the new gross receipts taxes are identical to the previous sales tax rates for both the state and local jurisdictions.

North Dakota Office of State Tax Commissioner

Retailers located within a taxing jurisdiction:

- ◆ *Must collect* the local tax when the purchaser takes possession of the goods at the retailer's location or elsewhere within the taxing jurisdiction.
- ◆ *Must not collect* the local tax for goods delivered in the retailers own vehicles or by common carrier to the purchaser outside the taxing jurisdiction.

Retailers located outside a taxing jurisdiction including those retailers located in another city or county that imposes a local sales tax:

- ◆ *Must collect* the local tax when the goods are delivered into a local taxing jurisdiction by the retailer's delivery vehicles.
- ◆ *Must collect* the local tax if the seller delivers the goods by common carrier to the purchaser within a taxing jurisdiction if the retailer has sufficient business presence within that local taxing jurisdiction.
- ◆ *Must not collect* the local tax where the purchaser is located if the purchaser takes possession of the goods at the retailer's location and the retailer's location is in a different taxing jurisdiction than the purchaser.

A sufficient business presence by a retailer within a local taxing jurisdiction includes, but is not limited to:

- ◆ Sales or service people working in a city or county;
- ◆ Regular or frequent deliveries into a city or county with the seller's own vehicles;
- ◆ Property ownership or use including lease or rental within a city or county; or
- ◆ Contractors working in a city or county on behalf of the retailer.

If the purchaser did not pay a local tax at the time of purchase, the goods will be subject to local *use* tax if the purchaser takes the goods into a city or county with a local use tax for storage, use or consumption in that taxing jurisdiction. The tax is due on the cost or fair market value of the goods when they enter the taxing jurisdiction. In these situations, the consumer is responsible to report the purchase and pay the local tax liability. The seller of the goods is not responsible to collect the use tax in this situation.

Contractors

Contractors and subcontractors who use tangible personal property in the performance of construction contracts within a taxing jurisdiction are subject to city or county use tax. Local use tax may be paid directly to the seller of the goods or may be accrued by the contractor for payment to the Office of State Tax Commissioner. Under state law, a contractor or subcontractor is subject to use tax regardless of who owns the goods unless local sales or use tax has already been paid on the goods.

Construction materials are subject to local tax if:

- ◆ Purchased from a retailer located inside a taxing jurisdiction for use inside that taxing jurisdiction.
- ◆ Purchased elsewhere but stored, used or consumed inside a taxing jurisdiction. ***Please Note:*** The local tax due is reduced by the local tax legally due and paid to another city or county.

Generally, contractors who provide a *Contractor's Certificate* to avoid payment of sales tax at the time construction materials are purchased are subject to the city or county use tax when the goods are installed whether the goods are used inside or outside of a taxing jurisdiction. The tax is due to the taxing jurisdiction where the goods were purchased.

Twenty-five city sales tax ordinances provide a limited exemption for materials that are purchased within the city, but later installed outside of the city where the sale took place. These cities are Aneta, Bismarck, Bottineau, Cooperstown, Devils Lake, Dickinson, Drake, Enderlin, Fairmount, Fargo, Fort Ransom, Gackle, Grenora, Gwinner, Hankinson, Hannaford, LaMoure, Lidgerwood, Lisbon, Mandan, McVillage, Mohall, Page, St. John and Williston.

To qualify for the limited exemption, a contractor must provide the supplier a *Contractor's Certificate* at the time of purchase and ask to be exempt from both state and local sales taxes. When the goods are used, the contractor must pay state use tax on the cost of the goods. The local use tax is due to the city or county where the goods are installed only if the goods are installed within a city or county that imposes a local use tax.

A *Contractor's Certificate* may also be used in all other taxing jurisdictions that impose local sales, use and gross receipts taxes but that do not allow the limited exemption. When the materials are used, use tax is due to the local jurisdiction where the materials were purchased regardless of where the materials were installed. If the *Contractor's Certificate* is not provided, city, county and state sales tax are due at the time of purchase.

Construction materials are not subject to local tax if the goods were purchased from a retailer located in a taxing jurisdiction, but delivered by the retailer outside the taxing jurisdiction for use outside of that taxing jurisdiction.

Local Option Sales, Use and Gross Receipts Taxes as of January 1, 2006

City	Tax Type	Current Rate Initiated	Location Code	Rate	Not Subject to Local Tax	*Refund Cap	Permit Holder Compensation
Aneta	Sales, Use and Gross Receipts	1-1-05	203	1%	New farm machinery Coin-operated amusement	\$25/sale	None
Ashley	Sales, Use and Gross Receipts	4-1-98	162	1%	None	\$25/sale	3% Max. - \$33.33/ month or \$100.00/quarter
Beach	Sales, Use and Gross Receipts	10-1-97	156	1%	New farm machinery	\$25/sale	None
Belfield	Sales, Use and Gross Receipts	4-1-95	133	1%	Natural gas	\$25/sale	None
Berthold	Sales, Use and Gross Receipts	1-1-96	138	1%	New farm machinery New farm irrigation equipment Coin-operated amusement	\$25/sale	None
Beulah	Sales, Use and Gross Receipts	10-1-03	200	1%	Natural gas Coin-operated amusement	\$25/sale	3% Max. - \$50.00/ month or \$150.00/quarter
Bismarck	Sales, Use and Gross Receipts	4-1-86	102	1%	Natural gas Coin-operated amusement	\$25/sale	3% Max. - \$83.33/ month or \$250.00/quarter
Bottineau	Sales, Use and Gross Receipts	10-1-99	122	2%	Natural gas New farm machinery New farm irrigation equipment	\$50/sale	3% Max. - \$50.00/ month or \$150.00/quarter
Bowman	Sales, Use and Gross Receipts	10-1-94	126	1%	Natural gas New farm machinery	\$25/sale	None
Buffalo	Sales, Use and Gross Receipts	1-1-03	196	1%	None	\$25/sale	3% Max. - \$83.33/ month or \$250.00/quarter
Cando	Sales and Gross Receipts only	7-1-98	161	1%	None	\$25/sale	3% Max. - \$50.00/ month or \$150.00/quarter
Carrington	Sales, Use and Gross Receipts	1-1-94	124	1%	Natural gas New farm machinery	\$25/sale	None
Carson	Sales, Use and Gross Receipts	10-1-02	191	1%	None	\$25/sale	None
Casselton	Sales, Use and Gross Receipts	4-1-98	163	1%	None	\$25/sale	None
Cavalier	Sales, Use and Gross Receipts	10-1-98	127	1½%	Natural gas New farm machinery	\$37.50/sale	None
Cooperstown	Sales, Use and Gross Receipts	7-1-96	141	1%	New farm machinery Coin-operated amusement	\$25/sale	None
Crosby	Sales, Use and Gross Receipts	1-1-93	116	1%	New farm machinery	\$25/sale	None

* Customers can request a refund of local sales or gross receipts tax based on the difference between the amount of city or county sales or gross receipts tax paid on a qualifying sales transaction and the amount identified as the “refund cap” for a specific city or county

City	Tax Type	Current Rate Initiated	Location Code	Rate	Not Subject to Local Tax	*Refund Cap	Permit Holder Compensation
Devils Lake	Sales, Use and Gross Receipts	1-1-97	104	1½%	Natural gas Coin-operated amusement New farm machinery New farm irrigation equipment	\$25/sale	3% Max. - \$83.33/ month or \$250.00/quarter
Dickinson	Sales, Use and Gross Receipts	1-1-02	106	1½%	Natural gas	\$37.50/sale	None
Drake	Sales, Use and Gross Receipts	7-1-05	209	1%	None	None	None
Drayton	Sales, Use and Gross Receipts	10-1-97	157	1%	None	\$25/sale	None
Dunseith	Sales, Use and Gross Receipts	1-1-05	204	1%	None	\$25/sale	None
Edgeley	Sales, Use and Gross Receipts	1-1-97	148	1%	None	\$25/sale	3% Max. - \$50.00/ month or \$150.00/quarter
Edinburg ²	Sales, Use and Gross Receipts	4-1-99	176	1%	New farm machinery	\$25/sale	None
Elgin	Sales, Use and Gross Receipts	4-1-00	179	1%	None	\$25/sale	None
Ellendale	Sales, Use and Gross Receipts	1-1-95	131	1%	Natural gas Coin-operated amusement	\$25/sale	3% Max. - \$50.00/ month or \$150.00/quarter
Enderlin	Sales, Use and Gross Receipts	10-1-98	166	1%	None	\$25/sale	None
Fairmount	Sales, Use and Gross Receipts	4-1-05	206	1%	None	None	None
Fargo	Sales, Use and Gross Receipts	1% - 7-1-92 ½% - 1-1-05	105	1½%	Coin-operated amusement	\$25/sale before 1-1-05 \$37.50/sale effective 1-1-05	None
Finley ³	Sales, Use and Gross Receipts	10-1-98	167	1%	Coin-operated amusement	\$25/sale	None
Fort Ransom	Sales, Use and Gross Receipts	1-1-00	177	1%	None	\$25/sale	None
Gackle	Sales, Use and Gross Receipts	1-1-06	210	1%	Natural Gas	None	None
Garrison	Sales, Use and Gross Receipts	1-1-96	139	1%	Natural gas New farm machinery New farm irrigation equipment Coin-operated amusement	\$25/sale	None
Grafton ²	Sales, Use and Gross Receipts	1-1-91	107	1%	Natural gas New farm machinery New farm irrigation equipment	\$25/sale	3% Max. - \$83.33/ month or \$250.00/quarter

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City	Tax Type	Current Rate Initiated	Location Code	Rate	Not Subject to Local Tax	*Refund Cap	Permit Holder Compensation
Grand Forks	Sales, Use and Gross Receipts	7-1-00	101	1¾%	Natural gas New farm machinery New farm irrigation equipment Coin-operated vending sales of 99¢ or less 44% of gross receipts from coin-operated amusement	\$43.75/sale	5% Max. - \$166.67/month or \$500.00/quarter
Grenora	Sales, Use and Gross Receipts	10-1-02	192	1%	Natural gas	\$25/sale	None
Gwinner	Sales, Use and Gross Receipts	4-1-05	207	1%	Natural gas	None	None
Halliday	Sales, Use and Gross Receipts	7-1-96	143	1%	None	\$25/sale	None
Hankinson	Sales, Use and Gross Receipts	10-1-97	158	1%	None	\$25/sale	None
Hannaford	Sales, Use and Gross Receipts	10-1-04	202	1%	Coin-operated amusement	\$50/sale	None
Harvey	Sales, Use and Gross Receipts	10-1-91	112	1%	Natural gas New farm machinery New farm irrigation equipment	\$25/sale	3% Max. - \$83.33/month or \$250.00/quarter
Hatton	Sales, Use and Gross Receipts	4-1-98	164	1%	Coin-operated amusement	\$25/sale	None
Hazelton	Sales, Use and Gross Receipts	10-1-00	180	1%	Natural gas Coin-operated amusement	\$25/sale	3% Max. - \$50/month or \$150/quarter
Hazen	Sales, Use and Gross Receipts	4-1-95	134	1%	New farm machinery New farm irrigation equipment	\$25/sale	3% Max. - \$83.33/month or \$250.00/quarter
Hettinger	Sales, Use and Gross Receipts	7-1-02	142	1%	New farm machinery	\$25/sale	None
Hillsboro	Sales, Use and Gross Receipts	1-1-03	168	2%	Coin-operated amusement	\$50/sale	None
Hoople ²	Sales, Use and Gross Receipts	1-1-99	172	1%	Natural gas New farm machinery New farm irrigation equipment	\$25/sale	3% Max. - \$83.33/month or \$250.00/quarter
Hope ³	Sales, Use and Gross Receipts	1-1-01	185	1%	Coin-operated amusement	\$25/sale	None
Jamestown	Sales, Use and Gross Receipts	4-1-02	110	2%	Natural gas New farm machinery Coin-operated amusement	\$50/sale	None
Kenmare	Sales, Use and Gross Receipts	1-1-93	117	1%	Mobile homes Natural gas New farm machinery New farm irrigation equipment	\$25/sale	None
Killdeer	Sales, Use and Gross Receipts	4-1-95	135	1%	Natural gas New farm machinery	\$25/sale	None
Kulm	Sales, Use and Gross Receipts	4-1-98	165	1%	None	\$25/sale	None

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LaMoure	Sales, Use and Gross Receipts	1% - 1-1-97 ½% - 1-1-05	149	1½%	Natural gas New farm machinery	\$25/sale	None
Langdon	Sales, Use and Gross Receipts	1-1-94	123	1%	Natural gas New farm machinery Coin-operated amusement	\$25/sale	3% Max. - \$83.33/ month or \$250.00/quarter
Larimore	Sales, Use and Gross Receipts	1-1-95	128	1%	None	\$25/sale	None
Lidgerwood	Sales, Use and Gross Receipts	10-1-00	181	1%	None	\$25/sale	None
Linton	Sales, Use and Gross Receipts	10-1-93	121	1%	Natural gas Coin-operated amusement	\$25/sale	3% Max. - \$50.00/ month or \$150.00/quarter
Lisbon	Sales, Use and Gross Receipts	7-1-95	136	1%	Natural gas New farm machinery New farm irrigation equipment	\$25/sale	None
Maddock	Sales, Use and Gross Receipts	10-1-02	193	1½%	None	\$25/sale	None
Mandan	Sales, Use and Gross Receipts	4-1-91	108	1%	Natural gas Coin-operated amusement	\$25/sale	3% Max. - \$83.33/ month or \$250.00/quarter
Mayville	Sales, Use and Gross Receipts	1% - 1-1-97 1% - 7-1-03	150	2%	Coin-operated amusement	\$25/sale before 7-1-03 \$50/sale effective 7-1-03	None
McClusky	Sales, Use and Gross Receipts	1-1-96	140	1%	None	\$25/sale	None
McVile	Sales, Use and Gross Receipts	1-1-02	188	1%	New farm machinery Coin-operated amusement	\$25/sale	None
Medora	Sales, Use and Gross Receipts	4-1-02	178	2½%	None purchase	\$25/single unit	None
Michigan	Sales, Use and Gross Receipts	1% - 10-1-01 ½% - 4-1-04	187	1½%	None	\$25/sale	None
Milnor	Sales, Use and Gross Receipts	10-1-02	169	1½%	New farm machinery	\$25/sale	None
Minot	Sales, Use and Gross Receipts	1-1-98	103	2%	Natural gas Mobile homes New farm machinery New farm irrigation equipment Coin-operated amusement	\$50/customer/day	5% Max. - \$83.33/ month or \$250.00/quarter
Mohall	Sales, Use and Gross Receipts	10-1-92	114	1%	New farm machinery	\$25/sale	None
Mott	Sales, Use and Gross Receipts	1% - 4-1-97 ½% - 4-1-04	153	1½%	None	\$25/sale	None
Munich	Sales, Use and Gross Receipts	1-1-99	173	1%	Natural gas Coin-operated amusement	\$25/sale	3% Max. - \$50.00/ month or \$150.00/quarter

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City	Tax Type	Current Rate Initiated	Location Code	Rate	Not Subject to Local Tax	*Refund Cap	Permit Holder Compensation
Napoleon	Sales, Use and Gross Receipts	10-1-96	144	1%	Natural gas	\$25/sale	3% Max. - \$50.00/ month or \$150.00/quarter
Neché	Sales, Use and Gross Receipts	1-1-04	201	1%	Natural gas New farm machinery	\$25/sale	None
New England	Sales, Use and Gross Receipts	10-1-02	194	1%	None	\$25/sale	None
New Leipzig	Sales, Use and Gross Receipts	1-1-99	174	1%	None	\$25/sale	None
New Rockford	Sales, Use and Gross Receipts	10-1-96	145	1%	None	\$25/sale	None
Northwood	Sales, Use and Gross Receipts	1-1-03	197	1%	Coin-operated amusement	\$25/sale	None
Oakes	Sales, Use and Gross Receipts	1% - 10-1-96 ½% - 10-1-03	146	1½%	None	\$25/sale	3% Max. - \$83.33/ month or \$250.00/quarter
Oxbow	Sales, Use and Gross Receipts	1-1-02	189	1%	Coin-operated amusement	None	None
Page	Sales, Use and Gross Receipts	4-1-05	208	1%	None	\$25/sale	None
Park River ^{1,2}	Sales, Use and Gross Receipts Sales, Use and Gross Receipts	1% - 1-1-95 1% - 7-1-05	130	2%	New farm machinery Coin-operated amusement	\$25/sale	None
Pembina	Sales, Use and Gross Receipts	1-1-93	119	1%	None	\$25/sale	None
Portland	Sales, Use and Gross Receipts	1% - 1-1-97 1% - 7-1-03	151	2%	Coin-operated amusement	\$25/sale before 7-1-03 \$50/sale effective 7-1-03	None
Powers Lake	Sales, Use and Gross Receipts	4-1-97	154	1%	Natural gas New farm machinery	\$25/sale	3% Max.-\$83.33/ month or \$250.00/quarter
Reeder	Sales, Use and Gross Receipts	1-1-03	198	1%	New farm machinery	\$25/sale	None
Regent	Sales and Gross Receipts Only	1-1-97	152	1%	None	\$25/sale	None
Richardton	Sales and Gross Receipts Only	10-1-97	159	1%	New farm machinery	\$25/sale	None
Rolette	Sales, Use and Gross Receipts	1-1-03	199	1%	None	\$25/sale	None
Rolla	Sales, Use and Gross Receipts	1% - 1-1-94 ½% - 10-1-04	125	1½%	New farm machinery	\$25/sale	None
Rugby	Sales, Use and Gross Receipts	1-1-93	118	1%	Natural gas New farm machinery New farm irrigation equipment	\$25/sale	3% Max. - \$50.00/ month or \$150.00/quarter

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City	Tax Type	Current Rate Initiated	Location Code	Rate	Not Subject to Local Tax	*Refund Cap	Permit Holder Compensation
Scranton	Sales and Gross Receipts Only	4-1-02	190	1%	Natural gas	\$25/sale	None
St. John	Sales, Use and Gross Receipts	1-1-01	186	1%	Natural gas Coin-operated amusement	\$25/sale	3% Max. - \$83.33/ month or \$250.00/quarter
Stanley	Sales, Use and Gross Receipts	10-1-95	137	1%	Natural gas New farm machinery	\$25/sale	3% Max. - \$83.33/ month or \$250.00/quarter
Steele	Sales, Use and Gross Receipts	10-1-96	147	1%	None	\$25/sale	None
Strasburg	Sales, Use and Gross Receipts	4-1-93	120	1%	Natural gas Coin-operated amusement	\$25/sale	3% Max. - \$50.00/ month or \$150.00/quarter
Tioga	Sales, Use and Gross Receipts	1-1-95	132	1%	Natural gas New farm machinery	\$25/sale	None
Tower City	Sales, Use and Gross Receipts	10-1-02	195	1%	Natural gas New farm machinery	\$25/sale	None
Towner	Sales, Use and Gross Receipts	10-1-98	170	1%	Natural gas New farm machinery New farm irrigation equipment	\$25/sale	3% Max. -\$50.00/ month or \$150.00/quarter
Turtle Lake	Sales, Use and Gross Receipts	10-1-00	182	1%	New farm machinery New farm irrigation equipment Natural gas Coin-operated amusement	\$25/sale	None
Valley City	Sales, Use and Gross Receipts	1% - 1-1-92 ½% - 7-1-03	113	1½%	Natural gas New farm machinery	\$25.00/sale before 7-1-03 \$37.50/sale effective 7-1-03	None
Velva	Sales, Use and Gross Receipts	1-1-99	175	1%	Natural gas New farm machinery New farm irrigation equipment Coin-operated amusement	\$25/sale	None
Wahpeton	Sales, Use and Gross Receipts	10-1-99	111	1½%	Coin-operated amusement New farm machinery New farm irrigation equipment	\$25/sale	3% No maximum
Walhalla	Sales, Use and Gross Receipts	10-1-97	160	1%	Natural gas New farm machinery	\$25/sale	None
Washburn	Sales, Use and Gross Receipts	10-1-00	183	1%	Natural gas	\$25/sale	3% Max. -\$83.33/ month or \$250.00/quarter
Watford City	Sales, Use and Gross Receipts	10-1-98	171	1%	Natural gas New farm machinery Coin-operated amusement	\$25/sale	3% Max. -\$83.33/ month or \$250.00/quarter

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West Fargo	Sales, Use and Gross Receipts	10-1-94	129	1%	Coin-operated amusement	\$25/sale	None
Williston	Sales, Use and Gross Receipts	1% - 7-1-91 1% - 4-1-03	109	2%	Natural gas New farm machinery New farm irrigation equipment Coin-operated amusement	\$25/sale before 4-1-03 \$50/sale effective 4-1-03	3% Max. - \$83.33/month or \$250.00/quarter
Wilton	Sales, Use and Gross Receipts	10-1-00	184	1%	Natural gas	\$25/sale	3% Max. -\$83.33/month or \$250.00/quarter
Wimbledon	Sales, Use and Gross Receipts	1-1-05	205	1%	Natural gas sales New farm machinery	\$25/sale	None
Wishek	Sales, Use and Gross Receipts	4-1-97	155	1%	None	\$25/sale	3% Max. -\$83.33/month or \$250.00/quarter

County	Tax Type	Current Rate Initiated	Location Code	Rate	Not Subject to Local Tax	*Refund Cap	Permit Holder Compensation
Cass	Sales and Gross Receipts only	10-1-99 Repealed effective 4-1-03	501	½%	Coin-operated amusement Coin-operated vending sales of 99 cents or less	\$12.50/sale	None
Steele ³	Sales, Use and Gross Receipts	4-1-05	503	1%	Coin-operated vending sales of 99 cents or less Coin-operated amusement	\$25/sale	None
Walsh ²	Sales, Use and Gross Receipts	4-1-01	502	¼%	Natural gas New farm machinery New farm irrigation equipment	\$25/sale	None

¹ **Park River Rate:** From 1-1-05 through 6-30-05 the city sales tax rate was 2 percent and the use tax rate was 1 percent. Effective 7-1-05 both the sales, use and gross receipts tax are at 2 percent.

² **Walsh County:** Edinburg, Grafton, Hoople and Park River are located within Walsh County. The county sales, use and gross receipts tax is in addition to state and city sales, use and gross receipts tax.

³ **Steele County:** Finley and Hope are located within Steele County. The county sales, use and gross receipts tax is in addition to state and city sales, use and gross receipts tax.

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STATE SALES TAXES

The Office of State Tax Commissioner has prepared a number of sales and use tax guidelines that provide a better understanding of the North Dakota sales and use laws. These guidelines are available on our web site at www.nd.gov/tax.

State Sales Tax Rates:

- 2 percent on the total receipts from retail sales of natural gas.
- 3 percent on the total receipts from retail sales of new mobile homes. (Used mobile homes are exempt.)
- 5 percent on the total receipts from all other taxable retail sales of tangible personal property and services.

Gross Receipt Tax Rates:

- 1 percent on the gross receipts from the leasing or renting of hotel, motel or tourist court accommodations for period of less than 30 consecutive days, excluding bed and breakfast accommodations. (5% state sales tax is also applicable.)
- 3 percent on the gross receipts from retail sales of new farm machinery and new irrigation equipment used exclusively for agricultural purposes. (Used farm machinery and used irrigation equipment used exclusively for agricultural purposes are exempt.)
- 7 percent on the gross receipts from retail sales of alcoholic beverages sold for consumption either on or off-the-premises.